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GENERALIZED SYSTEM OF PREFERENCES

Scheme of Poland

Amendment

The Government of Poland has sent the UNCTAD secretariat the following notification which contains amendments to its GSP schemes as modified in 1991 for entry into force on 1 January 1992:

"1. Zero rates are applicable to goods originating from the least developed countries (according to the UNCTAD list) and to tropical products originating from developing countries covered by the GSP system. The rules of origin applicable in Poland are determined in the Agreement on uniformisation of rules of origin or goods from developing countries for determination of customs preferences under the GSP system.

"2. The relief of duty amounting to 30 per cent of the basic rate for goods imported from non-European developing countries, beneficiaries of the Polish GSP system. Starting from 15 January 1991, the list of those countries is related to the value of GDP per capita. Customs preferences are offered, therefore, only to those developing countries whose GDP per capita is lower than that of Poland. The GDP is determined on the grounds of the latest issue of the Handbook of International Trade and Development Statistics published by the United Nations. The list of countries enjoying GSP treatment is verified annually.

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"On the grounds of the Regulation of the Council of Ministers of 23 July 1991 on customs duties for imported products, published in *Dziennik Ustaw (Dz.U.)* - the Journal of Laws, No. 67/91, item 288, certain modifications have been introduced in the Polish GSP system, namely:

- The words "developing countries" were replaced with "countries and regions to which preferential rates are applicable" due to the fact that the notion of a developing country is not precisely defined in the international law;

- It was determined that the preferential rates of 0.7 will be determined on the grounds of basic rates as indicated in the customs tariff;

- Liberia was added to the list of the least developed countries according to the decision of the 45th session of the United Nations General Assembly;

- An additional list of products to which the GSP system is not applicable has been determined, the list includes "sensitive" agricultural products, textiles, alcoholic beverages, tobacco products and luxury goods to which increased tariff rates have been applied, e.g. gold and gold products, precious stones, jewellery and cosmetics.

"At the end of October 1991 the list of countries and regions to which preferential rates equal to 0.7 of the basic rate is applicable was changed in connection with changes of GDP of certain developing countries. The change consisted in eliminating Liberia, Mauritius and Mexico from the list and adding Lebanon, Peru and Syria (Regulation of the Council of Ministers of 8 October 1991, *Dz.U.*, No 93/91, item 412).

"The most recent change of the GSP system that came in force on 1 January 1992 was the extension of the list of products to which preferential rates are not applicable. The products added to the list embrace calcium phosphates, motor and fuel oil, natural gas, passenger cars and buses (Regulation of the Council of Ministers of 12 December 1991, *Dz.U.*, No 121/9, item 529).

"At present the Polish GSP system is applicable to 55 developing countries and 42 least developed countries."